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Report of the Territorial Auditor

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ANNUAL REPORT

OF THE

TERRITORIAL AUDITOR

TO THE

LEGISLATIVE ASSEMBLY

OF THE

TERRITORY OF WASHINGTON.

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AUDITOR'S ANNUAL REPORT.

OFFICE OF THE TERRITORIAL AUDITOR,
Olympia, Dec. 31, 1866.

To the Honorable Legislative Assembly of the Territory of Washington:

In compliance with the requirements of law, I have the honor to submit the following statement of the finances of the Territory at the present time:

RECEIPTS AND DISBURSEMENTS.

The amount received into the Territorial treasury during the year, ass hown by account of the Treasurer, is,	$13,511 85
Balance remaining in the treasury, Dec. 31, 1866,	1552 40
Disbursements during the same time have been,	12,695 50
Showing a balance in the treasury of	1552 40

TERRITORIAL TREASURER, DR.

To amount Territorial tax received, 1866, from the treasurers of the following counties:	
Chehalis county,	$ 501 79
Cowlitz county,	677 49
Island county,	234 82
Jefferson county,	250 00
Kitsap county,	1424 18
Lewis county,	884 23
Mason county,	124 00
Pierce county,	316 90
Skamania county,	1300 17
Amount carried forward,	$ 5713 58

Amount brought forward,	$ 5713 58
Snohomish county,	100 00
Stevens county,	1994 32
Thurston county,	1870 63
Walla-walla county,	3533 32
Whatcom county,	300 00
	$13,511 85

TERRITORIAL TREASURER, Cr.

By the following amounts disbursed by him, to wit:

Paid Territorial warrant No. 12, of 1862,	$ 60 00
Freight on Library books,	31 42
Salary of James K. Kennedy, prosecuting attorney for third judicial district, for fourth quarter of 1865,	200 00
Paid rent of office for December, 1865,	10 00
Paid for stationery,	10 00
Paid R. Lane, as per act of the Legislature,	200 00
Paid the following Territorial warrants, viz:	
Warrant No. 18, of 1863,	100 00
" 19, "	136 00
" 20, "	100 00
" 23, "	100 60
" 13, 1864,	236 86
" 12, "	142 28
" 17, "	160 00
" 17, "	40 00
" 35, 1865,	166 67
" 4 "	232 00
" 4, "	161 00
" 49, 1866,	30 00
Paid H. G. Struve, prosecuting attorney, fees on account of Pacific county, $25; Cowlitz county, $25,	50 00
Paid balance due on warrant No. 23, of 1863,	65 40
Warrant No. 19, 1862,	40 00
Warrant No. 17, 1863,	27 50
Paid Gov. Pickering the amount due the Sisters of Charity,	1093 70
John M. Murphy for sundry printing,	70 00
For stamps,	5 00
Paid warrant No. 50, of 1866,	180 00
Salaries of prosecuting attorneys to 30th March, 1866:	
H. G. Struve, $200 00	
J. K. Kennedy, 200 00	400 00
Amount carried forward,	$4047 83

Amount brought forward,	$	4047 83
J. M. Murphy, salary, rent and amount of bill,		367 03
Warrant No. 41, of 1865,		200 00
" 42, "		533 32
S. B. Fargo, salary as prosecuting attorney for second quarter of 1866,		200 00
J. M. Murphy, salary and rent,		150 00
Express charges,		17 85
J. M. Murphy, for printing circulars,		15 00
H. G. Struve, salary as prosecuting attorney to June 30th, 1866,		200 00
Gov. Pickering, on account of Sisters of Charity,		1100 00
Express charges,		6 00
Gov. Pickering for sundry printing,		65 00
J. M. Murphy, salary and rent,		150 00
J. M. Murphy, for sundry printing for Supreme Court,		35 00
Gov. Pickering, for expenses connected with Lunatic Asylum,		133 00
H. G. Struve, salary as prosecuting attorney, to Sept. 30, 1866,		200 00
H. G. Struve, fees in Supreme Court,		100 00
Capt. Finch, for transportation of money,		2 50
Gov. Pickering, on account of expenses incurred for the Lunatic Asylum,		110 10
Gov. Pickering, on account of Sisters of Charity,		1000 00
J. K. Kennedy, salary as prosecuting attorney to Sept. 30, 1866,		200 00
Warrant No. 10, to W. G. Langford, being salary as prosecuting attorney to July, 1863,		100 00
Warrant No. 103, of 1861,		9 00
Gov. Pickering, on account of sisters of Charity,		1300 00
J. H. Munson, for fees and charges on Library books,		49 10
Express charges,		38 50
For Stationery,		28 00
Gov. Pickering, in full, on account of Sisters of Charity,		280 00
Warrant No. 61, of 1866, being cost bill from Walla-walla,		324 00
Warrant No. 26, of 1863,		25 62
The following Tucker warrants, bearing 15 pr. cent interest, viz:		
Warrant No. 132, of 1861		50 00
" 143, "		100 00
" 139. "		100 00
Fifteen per cent. interest on $250,		187 50
Huntington and Hays, on account of Lunatic Asylum,		110 00
Warrant No. 11, of 1863,		46 50
" 5, '64,		300 00
" 6, '63,		100 00
" 62, '65,		194 15
" 60, '66,		53 00
Amount carried forward,	$	12,228 00

Amount brought forward,	$12,228 00
Amount Gov. direct tax paid J. Cushman, as per receipt,	12 50
Warrant No. 54, of 1866,	35 00
" " 5, "C," of 1864,	80 00
Paid J. M. Murphy in full for salary and rent up to 31st Dec. 1866,	180 00
W. G. Langford, salary as prosecuting attorney,	100 00
Rent of office for Territorial Treasurer, one year,	60 00
Paid 2 per cent. on $13,511 85, amount received,	270 24
" " 12,695 50, amount disbursed,	253 91
" " 2136 90, cost bills credited to counties,	42 73
By balance on hand,	1552 40
	$14,814 78

1866.	COWLITZ COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due from 1865,	$ 365 77
May 12.	To amount assessed for 1866,	547 60
Dec. 31.	Amount paid fee prosecuting attorney,	25 00
		$938 37

1866.	COWLITZ COUNTY,	Cr.
Feb. 9.	By amount received from county treasurer,	$ 244 75
" "	By delinquent tax for 1865,	20 00
Dec. 22.	By cash received from county treasurer,	322 71
" "	By amouut paid order of Territorial treasurer by county treasurer,	110 00
Dec. 31.	Balance due at this date to balance account,	240 91
		$913 37

	CLICKITAT COUNTY,	Dr.
No returns for the year 1866.		
Due the Territory, Dec. 31, 1865,		$ 512 11

1865.	CHEHALIS COUNTY,	Dr.
Jan. 1.	To amount assessed for 1864, of which no return has been made to the Territorial Auditor, less the sum of $35 34	
July 30.	To amount assessed for the year 1865,	$ 401 07
1866.		
May 15.	To amount Territorial tax assessed for 1866,	298 52
		$699 59

1866.	CHEHALIS COUNTY,	Cr.
April 18.	By cash received from county treasurer,	$325 19
Dec. 3.	By cash received from county treasurer,	176 60

1866.	CLARKE COUNTY,	Dr.
Jan. 1.	To balance due the Territory,	$4447 36
Nov. 1.	To amount Territorial tax assessed for 1866,	2319 21
		$6,766 57

No credits for 1866.

1866.	CLALM COUNTY,	Dr.
Jan. 1.	To balance due Territory from 1865,	$ 45 65
Dec. 23.	Amount Territorial tax assessed for 1866,	351 62
		$377 27

No credits for 1866.

1866.	ISLAND COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due from 1865,	$ 679 69
Nov. 1.	To assessment for 1866,	737 68
		$1417 37

1866.	ISLAND COUNTY,	Cr.
Jan. 8.	By amount received from county treasurer,	$ 234 82
Dec. 23.	By delinquent tax for 1863 and 1864,	50 44
Dec. 31.	Amount due at this date to balance account,	1132 11
		$1417 37

1866.	JEFFERSON COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due as per last year's account,	$ 252 78
July 24.	To amount assessed for the year 1866,	844 50
		$ 1097 28

1866.	JEFFERSON COUNTY,	Cr.
Nov. 24.	By cash received from county treasurer,	$ 250 00
Dec. 31.	Amount due this date to balance account,	847 28
		$1097 28

1866.	LEWIS COUNTY,	Dr.
Jan. 1.	To balance Territorial tax as per last year's account,	$ 921 81
Dec. 23.	To amount assessed for the year 1866,	798 49
		$1720 30

1866.	LEWIS COUNTY,	Cr.
Jan. 11.	By amount received from county treasurer,	$ 600 00
May 31.	By amount received from county treasurer,	284 23
" "	By amount delinquent tax for 1865,	39 58
Dec. 31.	By amount due this date to balance account,	796 49
		$1720 30

1866.	KING COUNTY,	Dr.
Jan. 1.	To balance Territorial tax as per last year's account,	$ 379 55
Nov. 15.	To amount Territorial tax assessed for 1866,	1,400 56
		$ 1780 11

1866.	KING COUNTY,	Cr.
Dec. 23.	By amount delinquent tax for 1864,	$ 68 38
" "	By cost bills in cases of Territory v. McKay and Powell,	1054 00
Dec. 31.	Amount due this date to balance account,	657 73
		$1780 11

1865.	KITSAP COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due at this date,	$ 517 64
	No assessment returned for 1865.	
1866.		
Nov. 7.	To amount assessed for the year 1866,	1492 90

1865.	KITSAP COUNTY,	Cr.
Oct. 10.	By amount received from county treasurer,	$ 600 00
Dec. 9.	By amount received from county treasurer,	1265 00
Dec. 31.	By amount U. S. direct tax due, carried to delinquent account,	38 88
Dec. 8.	By amount received from county treasurer,	1424 18

1866.	MASON COUNTY,	Dr.
Jan. 1.	To amount Territorial tax due as per account,	$ 356 90
Dec. 33.	Amount assessed for 1866,	200 50
		$557 40

1865.	MASON COUNTY,	Cr.
Jan. 1.	By amount received from county treasurer,	$ 66 00
Jan. 12.	By amount received from county treasurer,	39 00
Dec. 23.	By delinquent tax for current year,	46 65
Dec. 23.	By amount received from county treasurer,	60 00
" "	By amount received from county treasurer,	25 00
Dec. 31.	Amount due this date to balance account,	320 75
		$557 40

1866.	SKAMANIA COUNTY,	Dr.
Jan. 1.	To balance due as per last year's accounts,	$915 40
Nov. 6.	To amount assessed for year 1866,	717 70
Dec. 24.	To amount delinquent tax for 1864 collected,	10 97
" "	Additional amount assessment 1866,	14 52
		$1658 59

1866.	SKAMANIA COUNTY,	Cr.
Dec. 4.	By amount Territorial tax received from county treasurer,	$1300 17
Dec. 31.	By amount overcharged,	174 33
" "	By amount delinquent tax for '65 and '66,	123 93
Dec. 31.	Amount due this date to balance account,	60 16
		$1658 59

1866.	PACIFIC COUNTY,	Dr.
Jan. 1.	To amount Territorial tax due from 1865,	$ 101 88
July 24.	To amount assessed for year 1866,	428 64
Dec. 31.	Amount paid fee prosecuting attorney,	25 00
		$555 52

1866.	PACIFIC COUNTY,	Cr.
Jan. 31.	Amount of delinquent Territorial tax for 1865,	$ 12 28
Dec. 31.	Amount due at this date to balance account,	543 24
		$555 52

1865.	PIERCE COUNTY,	Dr.
Jan. 1.	To balance of Territorial tax as per last year's accounts,	$1131 96
Nov. 5.	To amount assessed for the year 1866,	1668 16
		$2,800 12

1866.	PIERCE COUNTY,	Cr.
Jan. 8.	By amount received from county treasurer,	$ 600 00
Dec. 4.	By cash received from county treasurer,	316 90
" "	By cost bill,	383 10
Dec. 8.	By cost bills in suits of Territory v. Rowe and Wallace,	308 90
" "	By cost bill in suit of Territory v. Fiander,	66 70
Dec. 31.	Amount due at this date to balance account,	1124 42
		$2800 02

1866.	SNOHOMISH COUNTY,	Dr.
Jan. 1.	To amount of Territorial tax due as per last year's accounts,	$224 26
Nov. 11.	To amount assessed for year 1866,	191 77
		$416 03

1866.	SNOHOMISH COUNTY.	Cr.
Dec. 15.	By amount received from county treasurer,	$100 00
" "	By amount Gov. direct tax written off,	20 84
" "	Amount due at this date to balance account,	295 19
		$416 03

1866.	STEVENS COUNTY,	Dr.
Jan. 1.	To amount Territorial tax due from year 1864,	$3196 31
	No assessment returned for 1865.	
July 29.	To amount assessed for year 1866,	766 05
Dec. 29.	To amount over credited per contra,	26 80

1866.	STEVENS COUNTY.	Cr.
Jan. 8.	By amount received from county treasurer,	$1000 00
Jan. 25.	By amount received from county treasurer,	1021 12
Dec. 20.	By amount Gov. direct tax written off,	255 91
" "	By 73 Chinese police tax receipts,	219 00

1866.	THURSTON COUNTY,	Dr.
Jan. 1.	To balance Territorial tax, as per last year's accounts,	$ 998 46
July 24.	To amount assessed for year 1866,	2048 20
		$3046 66

1866.	THURSTON COUNTY,	Cr.
June 28.	By amount received from county treasurer,	$ 268 60
" "	By delinquent tax for 1863–4,	31 68
Dec. 22.	By amount received from county treasurer,	1635 70
Dec. 31.	Amount due at this date to balance account,	1110 68
		$3046 66

1866.	WALLA-WALLA COUNTY,	Dr.
Jan. 1.	To amount Territorial tax due as per last year's accounts,	$ 4281 37
Nov. 7.	To amount Territorial tax assessed for year 1866,	5726 00
		$10,007 37

1866.	WALLA-WALLA COUNTY,	Cr.
Dec. 15.	By Chinese police tax receipts received from county treasurer,	$ 204 00
" "	By delinquent tax for the year 1864,	315 39
" "	By delinquent tax 1865,	486 04
" "	By amount received from county treasurer,	2000 00
Jan. 28.	By amount received from county treasurer,	733 32
Aug. 13.	By amount received from county treasurer,	800 00
" "	By cost bill,	324 00
Dec. 31.	Amount due this date to balance account,	5144 62
		$10,007 37

1866.	WAHKIAKUM COUNTY,	Dr.
July 31.	To amount assessed for year 1866,.....	$ 28 96
	No credits for 1866.	

1866.	WHATCOM COUNTY,	Dr.
Jan. 1.	To amount Territorial tax due as per last year's accounts,.	$1049 52
July 25.	To amount Territorial tax assessed for 1866,.....	231 98
		$1281 50

1866.	WHATCOM COUNTY,	Cr.
Jan. 25.	By amount received from county treasurer,.....	$ 300 00
Dec. 31.	Amount due this date to balance account,.....	981 50
		$1281 50

The Territorial Auditor in the last annual report stated that no returns of assessment for the year 1864 had been received from the counties of Chehalis, Klikitat, Island, Snohomish and Stevens, and for the year 1865 from Clalm, Kitsap and Stevens. This deficiency is still unsupplied, and consequently it is impossible to arrive at a full statement of the Territorial finances. It is therefore respectfully urged that the assessments for the years named from the several counties delinquent, will be furnished at as early a date as possible.

LIST OF WARRANTS ISSUED.

The following is a list of Warrants issued by the Territorial Auditor upon the Treasurer during the present year:

1866.		
Jan. 26.	No. 29, to Chas. A. White, for special services as Enrolling Clerk of Legislative Assembly, session 1865–66, six days,..	$ 30 00
" 24.	No. 50, to L. P. Foster, for services as Enrolling Clerk of Legislative Assembly, session 1865–66,.....	180 00
" 25.	No. 51, to William Pickering, for printing for executive office,.....	92 00
" 25.	No. 52, to John M. Murphy, for printing proclamations of Governor, 1865,....	27 00
Feb. 26.	No. 53, to Wm. M. Martin, for keeping Territorial convicts, as per report on file,	46 55
May 27.	No. 54, to R. H. Hewitt, for advertising session Supreme Court,.....	35 00
Mar. 27.	No. 55, to J. M. Murphy, for advertising session Supreme Court,.....	35 00
Apl. 7.	No. 56, to S. B. Fargo, quarter's salary as Prosecuting Attorney, 1st judicial district, ending Dec. 31, 1865,.....	200 00
May 7.	No. 57, to A. Seitel, sheriff of Walla Walla county, for clothing, medicines, and jailor's fees for keeping Territorial convicts from May 1st, 1865, to Dec. 31, 1865, as per semi-annual report on file,	449 75
Aug. 7.	No. 58. to S. B. Fargo, salary as Prosecuting Attorney 1st judicial district, ending March 31st, 1866,.....	200 00
July 24.	No. 60, to William Martin, jailor at Walla Walla, for balance due on keeping Territorial convicts as per supplemental report on file,.....	53 00
	Amount carried forward,.....	$ 1348 30

Amount brought forward,.....	$ 1348	30
Aug. 6. No. 61, to A. Seilet, sheriff of Walla Walla county, for fees, and clothing, tools, &c., furnished in keeping Territorial convicts from Jan. 1st, 1866, to June 1st, 1866, five months, as per semi-annual report,.....	324	00
Aug. 6. No. 62, to Wm. Martin, for keeping Territorial convicts, balance due after deducting labor as per report,.....	194	15
Aug. 27. No. 63, to Levi Douthit, for two days' services in inspecting and auditing accounts of St. John's Insane Asylum, at Vancouver, W. T.,.....	6	00
Aug. 27. No. 64, to David Wall, for inspecting and auditing accounts of St. John's Insane Asylum at Vancouver,.....	6	00
Aug. 27. No. 65, to Col. A. G. Nripp, for services as inspector of St. John's Insane Asylum,	6	00
Aug. 28. No. 66, to Wm. Martin, keeper Territorial convicts at Walla Walla, for balance due on keeping Territorial convicts, as per supplemental report,.....	42	37
Oct. 30. No. 67, to Sheldon B. Fargo, salary as Prosecuting Attorney for quarter ending Sept. 30, 1866,.....	200	00
Nov. 10. No. 68, to James Busby, for survey of road from Skagit to Columbia river, authorized by act approved Jan. 27, 1866, (broken warrant),.....	400	00
Nov. 10. No. 69, to James Busby, for survey of road from Skagit to Columbia river, authorized by act approved Jan. 27, 1866,...	400	00
Nov. 10. No. 70, to Levi Farnsworth, for improvement on road from Cascades to Vancouver, authorized by act Jan. 27, 1866,	300	00
Nov. 10. No. 71, to Levi Farnsworth, for improvements on road from Cascades to Vancouver,.....	300	00
Nov. 10. No. 72, to Levi Farnsworth, for improving road from Cascades to Vancouver,.....	400	00
Amount carried forward,.....	$ 3926	82

	Amount brought forward,.....		$ 3926 82
Jan. 26, 1864.	No. 73, to Charles P. Judson, for compensation as engrossing clerk, third session of the Legislative Assembly, authorized by act passed January 26th, 1864; [this act requires the Territorial Auditor to draw all warrants issued for services under this act, with even date with said act.].....		195 00
Dec. 6.	No. 74, to Stephen Judson, sheriff Pierce county, for keeping territorial convicts, as per approved account on file,.....		100 00
Dec. 6.	No. 75, to Stephen Judson for same,.....		150 00
Dec. 6.	No. 76, to Stephen Judson for same,.....		322 13
Dec. 31.	No. 77, to Wm. H. McGrath, for keeping territorial convict at Vancouver, as per approved account on file, after deducting labor,.....		512 50
			$ 5206 45

Warrant No. 59, for keeping insane persons in St. John's asylum, was cancelled, the law of 1866 rendering a warrant unnecessary.

In July last, a contract was entered into by the Governor and Territorial Auditor, in behalf of the Territory, with Messrs. Huntington and Hays, of Monticello, for the care and safe keeping of insane and idiotic persons, upon very advantageous terms to the Territory. Under this contract the contractors bind themselves for the medical treatment, (including medicines) care, safe keeping, board and clothing of this unfortunate class of persons, at the rate of seven dollars per week each, in currency. This will materially reduce the cost of this charge upon the Territory.

The necessity of county officers making prompt exhibit of the amount of revenue due from each county to the Territorial treasury, cannot be too strongly urged. Without this, a complete statement cannot be presented, and the exact condition of the Territorial finances must be involved in constant and perplexing doubt. This delinquency has been attributed to carelessness, rather than a willful neglect of duty, and hence no legal measures have been adopted to compel a compliance with the plain requirements of law. It may, however, be found necessary hereafter to institute proceedings against county officers who fail to discharge their duty in this respect.

From the imperfect state of the Treasurer's books up to 1863, it is impossible to arrive at a full or satisfactory exhibit of the Territorial indebtedness, as up to that date no correct list was kept of the warrants as paid. It is believed, however, that that indebtedness is about liquidated, and that the Territory stands indebted but little more than the warrants yet outstanding of 1866, and the bill for keeping the insane for the six months last past. These demands can easily be met by the amount in the treasury, and the revenue now due from the several counties. Respectfully submitted,

JOHN M. MURPHY,
Territorial Auditor.